2021 First-Time Lottery: General Overview

This spring, the Commission has been working diligently to address the challenges and concerns of land trusts currently or in the immediate future applying for accreditation in this new world of COVID-19. Helping land trusts navigate the accreditation process has been our top priority. It is with much consideration that the Commission has decided to postpone registration for the first-time lottery until August 2020. This delay will help ensure we can answer your questions in a timely way.

Dates for the lottery registration opening will be announced in July and we anticipate the lottery will be drawn in September. There are approximately 15 first-time application spots available. If your land trust is interested in registering for the lottery in August, now is a great time to review how the process works and to compile requested information for registration. Download our lottery registration fact sheet and read below to learn more.

INDEX

- Expressing Informal Intent for Future Years
- What Information is Requested at Registration?
  - Special Message for Mitigation Land Trusts
  - Special Message for Land Trusts Engaged in Tax Shelter Transactions
- "Are You Ready" Checklist
- Benefits of Accreditation fact sheet
- Renewal Registration

Expressing Informal Intent for Future Years

Organizations that would like to express their intent to register for a future year may do so by completing a short online survey.

Note: Land trusts that submit an application in one year will have a decision from the Commission some time in the following year, as the process takes 8-10 months from the time the application is submitted. Please factor this into your planning process.

What Information is Requested at Registration?

Please download and review the current First-Time Accreditation Lottery Registration fact sheet for complete details.

Renewal Registration

If your organization is already accredited and is preparing for renewal, note that the Commission will send registration information specific to your organization generally six months of its pre-application due date. The information on this registration page does not apply to your organization if it is already accredited and it is applying for renewal of accreditation; please do not try to register or submit a letter of intent using these systems. Click here for more information about the renewal process.

Special Message for Mitigation Land Trusts: It is sometimes challenging for an organization that relies exclusively on mitigation fees to be classified as a public charity by the Internal Revenue Service. If an organization does not have sufficient public support to be classified as a public charity, it is not eligible for accreditation. If your organization engages solely in mitigation activities please review the IRS instructions regarding the public support calculation before you submit your registration. If your mitigation land trust's Form 990 indicates that all or almost all of its income counts towards public support you can expect your application review team will have questions about how the organization meets the public support test. It is likely you will be required to retain an independent certified public accountant that specializes in tax-exempt accounting to closely examine the organization's sources of income and recalculate its public support as part of the review process.

Special Message for Land Trusts Engaged in Tax Shelter Transactions: The Commission takes land trusts' obligations to withdraw from transactions, as indicated in the Land Trust Alliance's Tax Shelter Advisory, very seriously. If your organization participated in such a transaction after 2016 please contact the Commission before registering to discuss the extent of your organization's tax shelter transaction activities and its ability to demonstrate compliance with related...